

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Raghu Nayak  
DOCKET NO.: 04-26295.001-C-1  
PARCEL NO.: 13-32-416-032-0000

The parties of record before the Property Tax Appeal Board are Raghu Nayak, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, LLP of Chicago; and the Cook County Board of Review.

The subject property is improved with a three-story, mixed use commercial building that contains approximately 9,000 square feet of building area. The building is approximately 78 years and located on a 6,250 square foot parcel in Jefferson Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was inequitably assessed. In support of this argument the appellant submitted three assessment comparables with the same classification code as the subject located in Jefferson Township. According to the appellant's data the comparables ranged in size from 5,800 to 13,300 square feet of building area and in age from 74 to 86 years. These properties had improvement assessments that ranged from \$52,485 to \$101,302 or from \$6.96 to \$9.05 per square foot of building area. The subject property had an improvement assessment of \$102,627 or \$11.40 per square foot of building area. Based on this evidence the appellant requested a reduction in the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,100
IMPR.:	\$	73,800
TOTAL:	\$	82,900

Subject only to the State multiplier as applicable.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The appellant in this appeal submitted evidence on three comparables to demonstrate the subject was inequitably assessed. The comparables had the same classification code as the subject and were located in the same township as the subject. The buildings ranged in size from 5,800 to 13,300 square feet of building area and in age from 74 to 86 years. These properties had improvement assessments that ranged from \$52,485 to \$101,302 or from \$6.96 to \$9.05 per square foot of building area. The subject property had an improvement assessment of \$102,627 or \$11.40 per square foot of building area, which is above the range established by the comparables. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for

filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.